

Maine Revised Statutes

Title 36: TAXATION

Chapter 835: MISCELLANEOUS ENFORCEMENT PROVISIONS

§5311. COLLECTION PROCEDURES

1. General. The tax imposed by this Part shall be collected by the assessor and he may establish the mode or time for the collection of any amount due under this Part if not otherwise specified. The assessor shall, on request, give a receipt for any amount collected under this Part. The assessor may authorize incorporated banks or trust companies which are depositaries or fiscal agents of this State to receive and give a receipt for any tax imposed under this Part, in such manner, at such times, and under such conditions as he may prescribe; and the assessor shall prescribe the manner, times and conditions under which the receipt of tax by such banks and trust companies is to be treated as payment of tax to the assessor.

[1969, c. 154, §F (NEW) .]

2. Notice and demand.

[1985, c. 691, §41 (RP) .]

3. Cross-reference.

[2003, c. 588, §22 (RP) .]

4. Naming of agent.

[2003, c. 588, §23 (RP) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1971, c. 37, §1 (AMD). 1977, c. 165, §§6,7 (AMD). 1979, c. 378, §47 (AMD). 1985, c. 691, §41 (AMD). 2003, c. 588, §§22,23 (AMD).

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